

PURCHASING GROUP ANNUAL TAX AND FEES REPORT For Business Written In the State of Delaware By Insurers Providing Coverage Under The Liability Risk Retention Act (15 U.S.C. 3901 Et Seq.)

For the Calendar Year 2008, Due March 1, 2009

>>> ALL PURCHASING GROUPS MUST COMPLETE THIS FORM <<<

In accordance with 18 <u>Del. C.</u>, §701(8), all Purchasing Groups registered with the Department to do business in Delaware are subject to an annual renewal fee of \$50.00, due on or before March 1 each year. In addition, this Form requires Purchasing Groups to report the amounts of insurance premium the PG generates in the state of Delaware, and to indicate the source of premium tax payment. The information from this annual tax and fees form is helpful in monitoring payment of premium taxes due to the state of Delaware from insurance business written on risks located within the state.

INSTRUCTIONS

(References are to Title 18, Delaware Insurance Code)

PURCHASING GROUP (PG) INFORMATION AND TAX MAILING ADDRESS (page 2)

List the complete PG Name and the Address to which tax and fees related correspondence should be mailed. Include the Name, phone number, and email address of the Contact Person most familiar with the premiums paid for insurance purchased for the PG. List any and all other Names by which the PG is doing business in any state. Enter the state in which the PG is domiciled. Enter the date that the PG was first registered in Delaware. IMPORTANT: Due to the volume of companies doing business in Delaware, and the frequent similarity in company names, all companies are referenced by their nine-digit Federal Employer Identification Number (EIN) for premium tax purposes. Some Purchasing Groups have not provided the Department with EIN information. In addition, a *PG Identification Number (PG ID#) has been assigned to all purchasing groups by the Department.* If the PG does not have a Federal EIN, and you do not know the PG ID#, contact Ann Fletcher at Ann.Fletcher@state.de.us to get this number. Enter both numbers as indicated (if applicable). The PG should always use either the EIN or the PG ID# whenever corresponding with the Department.

AGENT/SL BROKER INFORMATION (page 2)

List the Agent or Broker responsible for procuring insurance coverage on behalf of the PG. This information is especially important in cases when the PG obtains coverage through a non-admitted insurer. According to Delaware law, if the insurance carrier does not make filings and pay taxes to the State (as in the case of a non-admitted insurer) the responsibility falls to the Agent/SL Broker who obtained the coverage. Please note that all surplus lines business must be transacted by a resident or non-resident individual licensed in Delaware as a Surplus Lines (SL) Broker. If the PG uses a surplus lines company as a carrier, the SL broker responsible for procuring the business must be listed.

PART 1 PREMIUM TAX AND FEES SUMMARY REPORT (page 2)

(1)	Insurance Source Information	List each Insurance Company Full Name, NAIC#, and the Total Premium Amount paid to that company per §702(a). Use additional pages if needed. If PG intends to do business with a company, but did not generate any premium with that company during 2008, list that company and enter "0.00" in the Total Premium Amount column. Please list companies with premium first.
(2)	Tax Amount Due from PG	Enter the Premium Tax Amount for each Insurance Source as calculated in Part 2. If tax is paid by the PG or by the Agent/SL Broker, enter tax amount. If tax is paid by the admitted Insurer, enter "0.00".
(3)	Total Tax Due	Sum Tax Amount Column. This column should only contain amounts from Part 2 in which the Purchasing Group and/or Agent/SL Broker has been marked as responsible for paying the tax.
(4)	Annual Renewal Fee	Add Annual Renewal Fee (§701(8)). All Purchasing Groups must pay this fee annually.
(5)	Amount Prepaid	Deduct any prepayments made during 2008.
(6)	Total Amount Due	Total Amount Due. Attach a check made payable to <i>Delaware Insurance Department</i> for this amount.

PART 2 GROSS PREMIUMS DETAIL REPORT AND TAX COMPUTATION (page 3)

It is not necessary to complete this section for coverage placed through admitted insurers that file annual reports and pay premium taxes to the State. Premiums paid to those companies are included in the company's overall report of business written in Delaware. Only complete Part 2 of this tax form for cases where either the PG or an SL broker representing the PG is responsible for making the annual report and paying the premium tax.

If tax is paid by a SL broker acting on behalf of the PG, indicate the amount the SL broker will pay on page 3. Attach a check from the Purchasing Group for the annual renewal fee. If the Purchasing Group is paying both the premium

tax and the annual renewal fee, the purchasing group may attach one check for the total amount due.

- 1. List Name and NAIC # of Insurance Source
- 2. List the information indicated for each policy placed through the Insurance Source. (§702(a))
- 3. Indicate the entity that is responsible for paying the premium tax on the premium paid to this Insurance Source. If Agent/SL Broker, indicate name (detailed Agent/SL Broker information should be listed on Page 2). (§8010)
- 4. Sum the Gross Premiums for each policy placed with the Insurance Source. Enter this amount in Part 1.
- 5. Multiply the Total Gross Premiums by .02 (2%) to calculate the premium tax amount. Enter this amount in Part 1. (§702(c) & §707)
- 6. Repeat steps 1 through 6 for each Insurance Source. Use additional pages as needed.



STATE OF DELAWARE DEPARTMENT OF INSURANCE PURCHASING GROUP ANNUAL TAX AND FEES REPORT FOR THE CALENDAR YEAR 2008, DUE MARCH 1, 2009

Original Report	
Amended Report	

PG ANNUAL

PURCHASING GROUP (PG) INFORMATION AND TA	AX MAILING ADDR	RESS	
Purchasing Group (PG) Name:		List any other name by which t business in this or any other st	
Tax Address:			
		State of Domicile:	
Contact Person:		Delaware PG ID#	
Contact E-mail:		Federal EIN #:	
Telephone #: Ext.: Fax #:		Date Registered in DE:	
AGENT/SL BROKER INFORMATION IMPORTANT: If the	e PG uses a surplus lines	carrier, a licensed SL Broker must be	listed.
Agent Name:			
Agency Name:			
Address:			
			ita in thin annua
DE Lic. #:		Do not wr	ite in this space
GEN	ERAL INFORMATI	ON	_
other consideration received for insurance (other than as to Worker's C contracts) covering property, subjects, or risks located, resident, or to be covering persons, property, subjects, or risks located or resident, or to be *Such income is to be determined by deducting from the total of all direct the return of cash surrender values of life insurance policies), (2) the dividends and similar returns, whether paid in cash or credited or applied § 8010(b): Purchasing group taxation Premium taxes and taxes on premiums paid for coverage of risks resider be: (1) Imposed at the same rate and subject to the same interest, fin coverage from a similar insurance source by other insureds; and (2) Furchasing group, and if not by such agent or broker then by the purchase	performed in Delaware, ar performed in more than or performed in more than or the premium income (1) the unabsorbed portion of any in reduction of premiums. In the or located in this State be and penalties as that a Paid first by such insurancing group, and if not by su	nd including proper proportionate allocate state. amount of returned premiums on carry deposit premium, and (3) the amount of a purchasing group or any member applicable to premium taxes and taxed ce source, and if not by such source ch purchasing group then by each of its state.	ation of premiums under policies aceled policies (but not including unt returned to policyholders as as of the purchasing groups shall as on premiums paid for similar by the agent or broker for the ts members.
PART 1 PREMIUM TAX AND FEES SUMMAR		Refer to Instructions	
(1) INSURANCE SOURCE (Company Name)	NAIC #	PREMIUM AMOUNT	(2) TAX AMOUNT
	-		
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All questions should be directed to:	•	Due From PG (§§702 & 707; §8010)	
Ann Fletcher	* * * * * * * * * * * * * * * * * * * *	ewal Fee (§701(8))	
Tax Coordinator	(5) <u>LESS Total F</u> (6) TOTAL AMO	Prepaid during 2008	
E-mail: Ann.Fletcher@state.de.us	(U) TOTAL AIVIC	JUNI DUL	

PART 2 GROSS PREMIUMS DE This form may be reproduced. Attach addition				to Instructions on Page 1		
INSURANCE SOURCE # 1 SL Company Name:		NAIC #				
Name of Insured (Enter PG name if master policy)	Policy Number	Location (city in DE)	Effective Date	Gross Premiums (less returned premium)		
Entity responsible for paying premium tax for policies listed above See 18 <u>Del. C.,</u> §8010 below. <i>(Check one)</i>	Total Gross Premiums (Enter this amount on Part 1 Summary Report)					
Agent/SL Broker Purchasing Grou	р	Premium Tax Rate (18 <u>Del. C.,</u> §§702(c) & 707(a))				
Contact Name:			I Premium Tax Due Part 1 Summary Report)			
INSURANCE SOURCE # 2 SL Company Name:			NAIC#			
Name of Insured (Enter PG name if master policy)	Policy Number	Location (city in DE)	Effective Date	Gross Premiums (less returned premium)		
Entity responsible for paying premium tax for policies listed above See 18 Del. C., §8010 below. (Check one)	Total Gross Premiums (Enter this amount on Part 1 Summary Report)					
Agent/SL Broker Purchasing Grou	Agent/SL Broker Purchasing Group			Premium Tax Rate (18 <u>Del</u> . <u>C</u> ., §§702(c) & 707(a))		
Contact Name:	Total Premium Tax Due (Enter this amount on Part 1 Summary Report)					
INSURANCE SOURCE # 3 SL Company Name:			NAIC #			
Name of Insured (Enter PG name if master policy)	Policy Number	Location (city in DE)	Effective Date	Gross Premiums (less returned premium)		
Entity responsible for paying premium tax for policies listed above See 18 Del. C., §8010 below. (Check one) Agent/SL Broker Purchasing Grou	Total Gross Premiums (Enter this amount on Part 1 Summary Report) Premium Tax Rate (18 Del. C., §§702(c) & 707(a))					
Contact Name:	۲	Tota	I Premium Tax Due Part 1 Summary Report)			

Purchasing Group Name:

ID #: ____

Purchasing Group Name:		ID #:					
AFFIDAVIT In accordance with 18 <u>Del. C.</u> , §702 (a), the Premium Tax and Fees Report shall be verified by the oath or affirmation of the president or secretary or other responsible officer, duly administered by a person authorized to administer oaths.							
In the State of County of President, and	Enter date (MMDDYYYY)	fore me, the subscriber, personally appeared sible officers) of the Insurer named above, who,					
being duly sworn (or affirmed), deposes and says that this report and all schedule	es are true, correct, and complete.						
Company Officer Signature	Title						
Company Officer Signature SWORN TO (OR AFFIRMED) AND SUBSCRIBED BI	Title EFORE ME THE DATE AFORESAID.						
Signature (Notary Public)	Date Commission Expires	(Notary Seal)					
Tax and fee checks should be made payable to "Delaware Insurance Department". If the Purchasing Group is responsible for paying both the annual renewal fee and the premium tax, one check for the total amount may be submitted. Tax forms and checks must be received on or before March 1, 2009. Please note: The Insurance Department does not accept a postmark date.							
Tax forms and checks should be sent to: Delaware Insurance Department Attn.: PREMIUM TAX SECTION 841 Silver Lake Boulevard Dover, Delaware 19904-2465							
PREPARER CHECKLIST							
Please use this checklist to assure that all required items are included in this calendar year 2008 Premium Tax and Fees Report.							
0	Signature of President and Secretary (or other responsible PG officer) affixed above.Note: If signed by other officer, please state reason:						
Signature of Notary Public and notary seal affixePages 2 through 4 of this report completely filled	Signature of Notary Public and notary seal affixed above. Pages 2 through 4 of this report completely filled out. (Attach additional pages for additional carriers if necessary) Attach check payable to "Delaware Insurance Department" for annual renewal fee plus any tax due as instructed.						